



8011-01p

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9668; 34-73390; 39-2498; IC-31294]

Adoption of Updated EDGAR Filer Manual

AGENCY: Securities and Exchange Commission.

ACTION: Final rule.

SUMMARY: The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual and related rules to reflect updates to the EDGAR system. The updates are being made primarily to support the revision of the disclosure, reporting and offering process for asset-backed securities (ABS) to enhance transparency and better protect investors in the securitization market; system upgrade to be compatible with Internet Explorer (IE) version 8.0; revision of the N-SAR system requirements. The EDGAR system is scheduled to be upgraded to support this functionality on October 20, 2014.

DATES: Effective [Insert date of publication in the Federal Register.] The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [Insert date of publication in the Federal Register].

FOR FURTHER INFORMATION CONTACT: In the Division of Corporation Finance, for questions concerning the revisions for asset-backed securities contact Heather Mackintosh at (202) 551-3600; and in the Office of Information Technology, contact Tammy Borkowski at (202) 551-7208.

SUPPLEMENTARY INFORMATION: We are adopting an updated EDGAR Filer Manual, Volume I, Volume II, and Volume III. The Filer Manual describes the technical formatting

requirements for the preparation and submission of electronic filings through the EDGAR system.¹ It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML website.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 18 (October 2014), Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 28 (October 2014), and Volume III entitled EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 4 (October 2014). The updated manual will be incorporated by reference into the Code of Federal Regulations.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.² Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.³

The EDGAR system will be upgraded to Release 14.2 on October 20, 2014 and will introduce the following changes.

EDGAR will be updated to add new submission form types SF-1, SF-1/A, SF-3, SF-3/A, SF-3MEF, 424H, 424H/A, ABS-EE, and ABS-EE/A to the EDGAR Filing Website. These submission form types can be accessed by selecting the ‘EDGARLink Online Form Submission’ link on the EDGAR Filing Website. Additionally, filers may construct XML submissions for these

¹ We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on June 20, 2014. See Release No. 33-9600 (June 20, 2014) [79 FR 35280].

² See Rule 301 of Regulation S-T (17 CFR 232.301).

³ See Release No. 33-9600 in which we implemented EDGAR Release 14.1. For additional history of Filer Manual rules, please see the cites therein.

submission form types by following the “EDGARLink Online XML Technical Specification” document.

New exhibits EX-102 (Asset Data File) and EX-103 (Asset Related Document) will be available on EDGARLink Online for submission form types ABS-EE and ABS-EE/A. Filers must construct an XML Asset-Backed Security (ABS) Asset Data File by following the new “EDGAR ABS XML Technical Specification” document. Each element listed in the Element/Attribute Name column in section 3.4 (Mapping of ABS Schemas to Asset Data Types) of the “EDGAR ABS XML Technical Specification” document corresponds to an Item number of Schedule AL - Asset-Level Information (17 CFR 229.1125). Schedule AL contains the complete title and description of each of the disclosure requirements and filers should refer to Schedule AL for a full description of the information that must be provided in any ABS Asset Data File.

Form 8-K Item 6.06 (Static Pool) will be available on EDGARLink Online for submission form types 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A.

Exhibit EX-106 (Static Pool) will be available on EDGARLink Online and can be included with the following submission form types: S-1, S-1/A, S-1MEF, S-3, S-3/A, S-3ASR, S-3D, S-3DPOS, S-3MEF, SF-1, SF-1/A, SF-3, SF-3/A, and SF-3MEF. In addition, Exhibit EX-106 can also be included with the following submission form types if Item 6.06 is selected: 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A.

The Login and Frequently Asked Questions (FAQ) screens for all EDGAR websites, the EDGAR Portal, and the EDGAR Company Database will be updated to specify Internet Explorer 8.0 as the recommended browser and Firefox 24.x as an additionally compatible browser.

EDGAR Filer Manual Volume I (General Information) and EDGAR Filer Manual Volume II (EDGAR Filing) will be updated to remove all references to leased line filings, as EDGAR no longer supports the leased line filing method.

Along with the adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today's revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51.

The updated EDGAR Filer Manual will be available for Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You may also obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m.

Since the Filer Manual and the corresponding rule changes relate solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA).⁴ It follows that the requirements of the Regulatory Flexibility Act⁵ do not apply.

The effective date for the updated Filer Manual and the rule amendments is [Insert date of publication in the Federal Register]. In accordance with the APA,⁶ we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 14.2 is scheduled to become available on October 20, 2014. The Commission believes that establishing an effective date less than 30 days after publication of these

⁴ 5 U.S.C. 553(b).

⁵ 5 U.S.C. 601 - 612.

⁶ 5 U.S.C. 553(d)(3).

rules is necessary to coordinate the effectiveness of the updated Filer Manual with the system upgrade.

Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,⁷ Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,⁸ Section 319 of the Trust Indenture Act of 1939,⁹ and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹⁰

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

TEXT OF THE AMENDMENT

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as follows:

PART 232 - REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS

1. The authority citation for Part 232 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350.

2. Section 232.301 is revised to read as follows:

⁷ 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

⁸ 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

⁹ 15 U.S.C. 77sss.

¹⁰ 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

§232.301 EDGAR Filer Manual.

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 18 (October 2014). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 28 (October 2014). Additional provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 4 (October 2014). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. The EDGAR Filer Manual is available for Web site viewing and printing; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. You can also inspect the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202–741–6030, or go to: http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html.

By the Commission.

Kevin M. O’Neill

Deputy Secretary

October 20, 2014

[FR Doc. 2014-25536 Filed 10/28/2014 at 8:45 am; Publication Date: 10/29/2014]